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ANNUAL REPORT

OF THE

Auditors of Accounts

OF THE

TOWN OF SALEM, N. H.,

FOR THE YEAR ENDING MARCH 4, 1861.

LAWRENCE:

PRINTED AT THE COURIER JOB OFFICE,

1861.

THE
ANNUAL REPORT

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TOWN OFFICERS FOR 1860.

GEORGE N. AUSTIN, TOWN CLERK.

GEORGE W. MERRILL,
JAMES TAYLOR,
EDWARD GRIFFIN, } SELECTMEN.

BENJAMIN FOSTER, OVERSEER OF POOR.

JOHN LAWRENCE, SUPT. SCHOOL COMMITTEE.

CLINTON EWINS,
JOHN S. WHITTAKER, } CONSTABLES.

CHARLES AUSTIN,
GILMAN E. SLEEPER, } AUDITORS.

ISAAC THOM, COLLECTOR.

AUDITORS' REPORT.

THE Committee chosen to audit the accounts of the Selectmen of the Town of Salem, N. H., for the fiscal year ending March 4th, 1861, having attended to that duty,

R E P O R T.

SELECTMEN,

Dr.

Cash received of former Board,.....	\$167.77
John L. Clendenin's note,.....	89.91
Amount of Town Taxes,.....	3,727.56
Amount of District Taxes,.....	326.16
Literary Fund,	133.92
Railroad Money,.....	125.57
Cash received of John F. Tenney, Collector for 1859, ..	493.89
	<hr/> \$5063.78

SELECTMEN,

Cr.

By paying J. F. Tenney, Collector of Taxes for 1860, abatements,	\$37.95
By paying Isaac Thom for printing tax bills,.....	6 00
" " " " collecting taxes, 1860.....	70.94
" " " " discount on taxes,.....	122.53
" " " " expenses to pay State and County taxes,	8 00
" " " " State tax,	291.90
" " " " County tax,.....	608.90
" " " " Highway receipts returned, ..	9.58
" " " " Abatements,.....	13.49
" " " " " on Town Farm tax,.....	19.32
" " " " Remittance of tax to Cross heirs,.....	2 00
	<hr/> \$1190.61

PAID ON ACCOUNT OF SCHOOLS.

Dist. No. 1.—Town appropriation,	\$134.08	
Literary money,	20.79	
Railroad “	12.56	\$167.43
Dist. No. 2.—Town appropriation,	44.81	
Literary money,	6.96	
Railroad “	12.56	64.33
Dist. No. 3.—Town appropriation,	46.01	
Literary money,	7.14	
Railroad “	12.56	65.71
Dist. No. 4.—Town appropriation,	107.15	
Literary money,	16.62	
Railroad “	12.56	136.33
Dist. No. 5.—Town appropriation,	83.95	
Literary money,	13.01	
Railroad “	12.56	109.52
Dist. No. 6.—Town appropriation,	132.12	
Literary money,	20.48	
Railroad “	12.56	165.16
Dist. No. 7.—Town appropriation,	81.63	
Literary money,	12.66	
Railroad “	12.56	106.85
Dist. No. 8.—Town appropriation,	78.21	
Literary money,	12.13	
Railroad “	12.56	102.90
Dist. No. 9.—Town appropriation,	86.30	
Literary money,	13.39	
Railroad “	12.56	112.25
Dist. No. 10.—Town appropriation,	69.25	
Literary money,	10.74	
Railroad “	12.56	92.55
		<u>\$1123.03</u>

PAID ON ACCOUNT OF ROADS AND BRIDGES.

John A. Wheeler, repairing highways and Liberty Bridge,	\$8.02
Nathaniel Chase, 3 days labor repairing bridge near Poor Farm,	3.00
John W. Dearborn, repairing highway near Richard Bailey's,	7.75
George W. Merrill, labor on bridge near Town Farm, 3.25; 15lbs. spikes, 0.60,	3.85
William B. Ayer, labor on bridges: 1 1 2 days on bridge near Town Farm, 2.25; 1 day on Widow Harris's bridge, 1.50; 1-2 day on bridge near Joseph Webster's, 0.50,	4.25
Robert Emerson, repairing highway near George T. Cross's,	2.00
Clarisa Hovey, 33 cart loads of gravel for repairs of highways,	1.98
Eliphalet Gage, 1 stone for bridge near George Dewey's, 2.00; 3 load of stone for the Cluff Bridge, 8.00; covering stone for the bridge near W. C. Mansfield's, 25.00,	35.00
Moses A. Kelley, repairing highway near Wm. B. Ayer's,	2.50
Jesse W. Bradford, repairing stone bridge near W. C. Mansfield's,	30.00
Elijah Jennings, 1 day's labor on bridge near J. W. Cluff's,	1.25
John W. Cluff, drawing two loads of plank from depot, 1.50; 8 day's labor on bridge, 10.00; 8 day's hire of oxen on bridge, 8.00; 1 1 2 days grading bridge, 1.37,	20.87

Benjamin Woodbury, labor on bridge near J. W. Cluff's, 8 days,	
12.00; railings, 50,	\$12.50
Robert McDonald, 9 1-2 day's labor on bridge near J. W. Cluff's,	
11.87; spikes and use of oxen, 0.65,	12.52
John Pettingill, 2 ton of pine timber, for bridge near J. W. Cluff's,	8.00
Jerome Kelley, 7 1-2 day's labor on bridge near J. W. Cluff's,	
10.50; 1 1-2 day's labor on bridge near Town Farm, 1.88,	12.38
Obadiah Duston, 3 stringers, 86 1-4 feet, at 7.00,	15.05
Isaac Thom, 4725 feet hemlock plank,	61.42
D. M. Thom, repairing highway near school house, in Dist. No. 7.	1.50
William Taylor, 2 days repairing highway and bridge,	3.00
Isaiah Woodbury, repairing bridge near Joseph A. Cross's,	3.00
Wm. G. Crowell, 406 feet of oak timber, for stringers to widen	
Harris Bridge,	10.15
	<hr/>
	\$259.99

PAID ON ACCOUNT NON-RESIDENT HIGHWAY RECEIPTS.

Paid John A. Wheeler for working non-resident tax	\$4 36
Varnum A. Merrill,	1 40
Joseph Marston,	3 30
William Taylor,	1 00
Hiram Woodbury,	1 86
Silas Hall,	1 70
John Corning,	3 91
A. N. Webster,	2 66
D. M. Thom,	1 75
Daniel Silver,	82
George W. Hamblet,	5 80
Daniel Webster, 3d.	60
Charles Day,	20
A. & S. Currier,	1 80
Robert McDonald,	1 24
Cyrus Wilson,	4 10
Aaron G. Wilson,	67
Nathaniel Chase, 1858 & 1859,	1 20
Nathaniel Chase,	1 84
Day Wheeler,	1 40
	<hr/>
	\$41.65

PAID ON ACCOUNT OF BREAKING ROADS AND SHOVEL- ING SNOW.

To Isaiah Woodbury, 23 hours men,	\$2 30
John W. Dearborn, 13 1-2, hours men, 9 oxen,	2 40
James L. Brown, 21 1-2 hours men,	2 15
R. M. Dickey, 25 hours men,	2 50
Moore's Bailey, 10 hours men, 4 oxen,	1 48
William Taylor 59 hours men, 53 oxen,	7 26
Nathaniel Chase, 4 1-2 hours men, 4 1-2 oxen,	99
Nathaniel Webster, 36 1-2 hours men, 14 oxen,	5 33
Stephen Webster, 3 1-2 hours men, 3 1-2 oxen,	77
D. M. Thom, 12 hours men,	1 20
Daniel Silver, 10 hours men, 8 oxen,	1 96

Isaiah Woodbury, 57 hours men, 14 oxen,	\$7 38
Gridley B. Rowell, 24 hours men, 19 oxen,	4 68
Hiram Webster, 35 hours men,	3 50
William Taylor, 37 hours men, 20 oxen,	6 10
G. D. Kelley, 8 hours men, 2 oxen,	1 04
J. S. Middleton, 13 hours men, 10 oxen,	2 56
Seth Hall, 12 hours men, 2 1-2 oxen,	2 50
A. N. Webster, 11 hours men, 8 oxen,	2 06
Charles Day, 31 hours men, 25 1-2 oxen,	6 14
Daniel Taylor, 12 hours men, 21 oxen,	3 72
Obediah Duston, 12 hours men, 12 oxen,	2 64
Daniel P. Merrill, 41 hours men, 21 oxen,	6 62
Robert Emerson, 70 hours men, 29 oxen,	10 40
John Corning, 9 hours men,	90
Robert McDonald, 13 hours men, 1 oxen,	1 42
Joseph Marston, 68 hours men,	6 80
Albertus Corburn, 23 1-2 hours men, 11 1-2 oxen,	3 73
Hiram Woodbury, 73 1-2 hours men, 25 1-2 oxen,	10 41
John A. Wheeler, 23 hours men, 15 oxen,	4 10
Nathaniel Chase, 14 hours men, 10 oxen,	2 60
F. F. Kimball, 9 hours men, 6 oxen,	1 62
Enoch Taylor 4 hours men, 6 oxen,	1 12
Gridley B. Rowell, 10 hours men, 5 oxen,	1 60
J. Burton Jackman, 24 hours men, 12 oxen,	3 84
	<hr/> \$129.93

PAID ON ACCOUNT OF CONTINGENCIES.

To L. W. Chase, 1 Ballot Box for use of Town,	\$0 75
Enoch Taylor, Guardian, interest on note of \$1000, for 1 year 2 months and 24 days,	74 84
Joseph Ayer, interest on \$500 Note from July 15, 1858, to October 15, 1860,	70 22
Isaac Thom, 16 M Shingles (for Town House,)	72 00
Wm. B. Ayer, laying 16 M. Shingles,	20 00
136 ft. pine boards for repairs on roof,	1 90
John C. Ewins, 98 lbs. nails, 9 1-2 lead,	4 62
Isaac Woodbury 2 days as Moderator,	3 00
Thomas Kent, for injury to horse on Turnpike,	20 00
Walter Pettingill, land and moving wall per. award of Selectmen, May 30, 1857,	2 03
A. & S. Carrier, land to widen road and removing wall,	55 90
Albertus Coburn, balance for services as Selectman,	6 00
G. E. Sleeper, services as Auditor, 6 dinners,	4 50
G. Parker Lyon, 1 register, and 1-2 qr. Warrants,	3 75
Wm. H. Fisk, for printing books, blanks, &c.,	17 18
Joseph Stowell, 2 straps for hearse,	1 75
G. W. Merrill, expenses in taking invoice,	7 25
Clinton Ewins, notifying officers and travelling fees,	7 05
Benjamin Foster, 1 yr. interest on note of Apr. 1 1859,	7 50
Chas. Kimball, balance for services as Selectman,	12 25
B. F. Watson, for printing Town Reports,	24 00
Asa S. Austin, services as Auditor and 3 dinners,	3 75
Chas. O. Palmer, for damages in highway,	1 50

G. W. Merrill balance for services as Selectman,	\$9 00
Jemima Allen, 1 year interest on note,	10 72
Abiah Bailey, endorsement on note,	125 00
Obadiah Dustin, note in full,	179 74
Robert Emerson, 1 year interest on note,	12 00
Edward Griffin, 3 1-2 days service as Auditor for 1859,	3 50
1-2 days expenses to Lawrence to print report,	1 00
1 day and expenses examining proof sheet,	1 00
1-2 day " " to get report,	1 00

 \$764.74

Paid Geo. N. Austin for services as Town Clerk for 1860, 2 days services at Town Meeting, \$2.00; Precept to Constable, 50; Juror making, 50; notifying Jurors and Selectmen 1.15; travelling fees 25; postage on return to Exeter, 09; recording proceedings of Town Meeting, 125; postage on return to Concord, 24; 1-2 day Juror meeting, 50; Notifying Jurors and Selectmen, 1.15; travelling fees 75; 1-2 day Juror meeting, 50; notifying Jurors and Selectmen, 1.15; traveling fees and postage, 63; 1-2 day Juror meeting, 50; notifying Jurors and Selectmen, 1.15; travelling fees and postage, 25; recording proceedings of 4 Juror meetings, 50; recording 14 marriages, 84; recording 16 deaths, 96; recording 32 births, 1.92; recording 3 bonds, 24; recording 8 appointments 64; recording 8 oaths, 64; paid Benjamin E. Woodman for recording of births and deaths for the year ending May, 1st 1859, 1.10; paid B. E. Woodman, for record of birth and deaths for the year ending May 1st 1860, 1.95; 1 day at Town meeting, 1.00; recording proceedings, 25; recording perambulation of town lines and petitions, 75; recording taxes, 7.50; taking care of town house, 2.00, \$32.85

Paid Geo. W. Merrill for services as Selectman, 1-2 day settling with former board, 50; 1 day preparing invoice books, 1.00; 1 day appointing town officers and writing bonds, 1.00; drawing Jurors at 3 different times, 1.50; 8 days taking invoice and enrolling soldiers, &c., 8.00; horse and wagon, 4.00; 5 days making taxes, 5.00; 1 1/2 day making highway surveyors lists 1.50; 1-2 day dividing highway district No. 11, 50; 1-2 day appointing collector, 50; 1 day perambulating line between Salem and Atkinson, 1.00; use of horse and wagon 1.25; 2 dinners 50; paid Gideon Conelly, for resetting bounds, 30; 1-2 day making school papers, 50; making collectors books and recording taxes, 6.00; 1-2 day disannexing Gideon Conelly from Atkinson, and annexing him in School district No. 3 of Salem, 50; use of horse and wagon, 63; 1 1/2 in School district No. 3, 1.50; use of horse and wagon, 75; assessing, making and recording tax in School district No. 10, 1.62; No. 3, 2.00; 1-2 day examining bridges near J. W. Cluff's, and W. C. Mansfield, 50; 1-2 letting building of same, 50; use of horse and wagon, 50; 2 days making returns to Secretary of State, 2.00; postage, 9; 1 day town business, (settling with A. & S. Currier, and others,) 1.00; 1-2 day posting warrant, 50; 1-2 day cor-

recting check-list, 50; 1 day at town meeting, 1.00; 1-2 day perambulating line between Salem and Pelham, 50; paid Silas Hall, for horse and sleigh, 50; 3 dinners, 75; 1-2 day revising Juror box, 50; 1-2 settling with John F. Tenney, 50; 1-2 day settling with Isaac Thom, 50; 1 day posting books and other business, 1.00, \$50.89

Paid Jas. Taylor, services as Selectman, 1-2 day settling with former board of Selectmen, 50; 1-2 day drawing Jurors, 50; 6 1-2 days taking invoice, 6.50; 6 days horse and wagon, 7.50; 1 day making taxes, 1.00; 1 day perambulating line between Salem and Atkinson, 1.00; 1-2 day disannexing Gideon Conelly from Atkinson to district No. 3, in Salem, 50; 1 1-2 day locating School house in No. 3, 1.50; 1-2 day drawing Jurors, 50; 1-2 day assessing taxes in district No. 3, 50; 1-2 day correcting check-list, 50; 1 day at town meeting, 1.00; 1-2 day revising Juror box, 50; 1 day appraising property at Alms house, 1.00; 1 day posting warrant and correcting check-list, 1.00; 1-2 day on town business, 50; horse to town house, sundry times, 3.50, 28.00

Paid Edward Griffin, services as Selectman, 1-2 day settling with former board, 50; 1 day preparing invoice book, 1.00; 1 day appointing town officers and writing bonds, 1.00; drawing Jurors at 3 different times, 1.50; 8 days taking invoice and enrolling soldiers, &c. 8.00; 5 days making taxes, 5.00; 1 1-2 days highway surveyor's lists, 1.50; 1-2 day dividing highway district No. 11, 50; 1-2 day appointing collector, 50; 1 day perambulating line between Salem and Atkinson, 1.00; making collectors book, and other business, 2.00; 1-2 day disannexing Gideon Conelly from Atkinson and annexing him to school district No. 3 of Salem, 50; 1 1-2 day in school district No. 3, 1.50; 1 day assessing taxes in district No. 3, and 10, 1.00; 1-2 day examining bridge near J. W. Cluffs, and W. E. Mansfield, 50; 2 days making returns to Secretary of State, 2.00; 1 day town business, (settling with A. & S. Carrier,) 1.00; 1 day posting warrant and correcting check-list, 1.00; 1 day at town meeting, 1.00; 1-2 day perambulating line between Salem and Pelham, 1.00; 1-2 revising Juror box, 50; 1 day appraising property at almshouse, 1.00; 1 day posting warrant and correcting check list, 1.00; 1 day town business, 1.00; 1 day making literary and railroad tax, 1.00; paid horse and wagon, 2.00; 5 dinners, 1.25, 39.75

Total for contingencies, \$916.23

EXTRAORDINARY EXPENSES,—PAID ON ACCOUNT OF SMALL POX.

To M. H. TAYLOR, FOR SUPPLIES TO MRS. KIMBALL.

24 lbs. Flour, \$1.00; 3 lbs. Crushed Sugar, 33 cents, \$1.33
1 bushel of potatoes, 50 cents; 2 pecks rye meal, 50 c., 1.00

6 lbs. fish, 30 cents ; $\frac{1}{4}$ gross matches, 12 cents ; $\frac{1}{2}$ gal- lon fluid, 32 cents,	74
3 lbs. cheese, 36 cents ; $\frac{1}{2}$ bushel meal, 48 cents,	84
1 barrel flour, 8.25 ; 8 $\frac{1}{2}$ butter, 2.12 ; 1 lb. tea, 50 cents,	10.87
7 lbs. pork, 87 cents ; 5 $\frac{1}{2}$ lbs. lard, 75 cents ; 2 ounces saffron, 20 cents,	1.82
11 lbs. sugar, 1.28 ; 3 bushel potatoes, 1.50,	2.78
60 lbs. crackers, 24 cents ; 6 yards cloth, 60 cents,	84
1-2 lb. cream tartar, 18 cents ; 10 lbs. fish, 48 cents,	66
1 pint Alcohol, 12 cents ; 1 bushel meal, 95 cents ; bottle of oil, 10 cents,	1.17
114 nutmegs, 18 cents ; 1 quart milk, 5 cents ; 2 qts. vinegar, 8 cents,	31
1-2 dozen oranges, 6 cents ; 4 quarts beans, 24 cents,	30
1 gallon molasses, 36 cents ; jug, 25 cents,	61
1 1-2 lbs. cheese, 18 cents ; 2 quarts fluid, 32 cents ; 1 lb. tea, 55 cents,	1.05
1-2 lb. sulphur, 4 cents ; 2 lbs. rice, 10 cents ; 1-2 lb. ginger, 5 cents,	19
1-2 lb. tobacco, 13 cents,	13
	<hr/> \$24.64

TO JAMES TAYOR, ARTICLES TO MRS. KIMBALL.

1-2 cord wood, 2.25 ; 2 1-2 lbs. beef, 25 cents,	\$2.50
1 bushel potatoes, 50 cents ; 2 lbs. beef, 22 cents ; 6 1-2 lbs. beef, 26,	98
2 1-2 lbs. beef, 31 cents ; meat, 39 cents ; meat, 73 c. 4 1-2 lbs. beef, 13 cents,	1.56
	<hr/> \$5.04

TO B. E. WOODMAN, FOR MEDICAL ATTENDANCE TO LUCINDA KIMBALL, AT \$1.00 PER VISIT.

9 visits, with medicine,	\$9.00
Vaccinating 92 persons, (per order Selectmen,)	15.64
	<hr/> \$24.64
	<hr/> \$54.32

RECAPITULATION.

Whole amount in Selectmen's hands,	\$5,063.78
Schools,	\$1,123.03
Roads and Bridges,	259.99
Non-Resident highway taxes,	41.65
Snow Paths,	129.93
Contingent Expenses,	916.23
Small Pox;	54.32
Discount, abatements and bills paid,	1,190.61
Isaac Thom, uncollected taxes, 1860,	784.90
Isaac Thom, uncollected taxes, for School Districts 3 & 10,	326.16
Cash in Treasurer's hands,	148.05
John L. Clendinin's note,	88.91
	<hr/> \$5,063.78

OUTSTANDING DEBTS AGAINST THE TOWN.

Jemima Allen's note, due January 1st, 1861,	\$178.65	
Abiah Bailey's note, due February 14, 1861,	543.35	
Thos. Dustin's note, due " 28, 1861,	447.19	
Robert Emerson's note, due March 1st, 1861,	200.00	
Wm. Moore's note, due May 6, 1861,	357.30	
Abigail C. Ayer's note, due October 15, 1860,	500.00	
Benja. Foster's note, due April 2d, 1861,	997.50	
Enoch Taylor's note, due March 4, 1861,	1,000.00	
School District, No. 10 note, due Dec. 15, 1861,	142.04	
School District, No. 2 note, due Dec. 16, 1861,	142.04	
Benja. Foster's year's salary as Superintendent and Overseer of Poor,	250.00	
		<u>\$4,158.07</u>

ALMS HOUSE COMMITTEE'S NOTES.

Ebenezer Kimball's note, due June 19, 1860,	\$238.20	
Crawford's note, Dec. 29, 1860,	630.38	
Nathaniel Clark's note, due July 9, 1860,	238.20	
James M. Smith's note, due August 15, 1860,	1,091.02	
David Loud's note, due August 27, 1860,	337.08	2,534.88
		<u>\$6,692.95</u>

DUE THE TOWN.

From Isaac Thom, Collector, 1860,	\$784.90	
" Geo. W. Merrill, Treasurer,	148.05	
" John L. Clendinin's note,	88.91	
" Liquor on hand, and fixtures received from late agent,	27.19	
" Overseer of the Poor,	150.41	1199.46
Leaving a balance against the Town, of		<u>\$5,493.49</u>

The Committee take this opportunity to say, that the foregoing accounts are all correctly kept, and vouched for in the most satisfactory manner, all of which is respectfully submitted.

CHARLES AUSTIN, }
GILMAN E. SLEEPER, } AUDITORS.

REPORT OF OVERSEER OF POOR.

TOWN OF SALEM,

Dr.

Paid Charles Mason, well fixings,	\$2.32
Mrs. E. Bailey, nursing Huldah Jones,	5.00
Charles Mason, bucket and lock,	1.00
Town of Derry, for supplies to Mary Austin, 1859,	12.36
Shad, 1.00; yarn, 1.95; onions, 65c.; potash, 1.33; zinc, 1.30; basket, 40c.,	6.63
Amos B. Poor, for meat,	4.19
One set of measures, 92c.; balance on soap, 1.40	2.32
R. R. Whittier & Co., dry goods,	8.76
A. A. Bishop, balance on stove,	11.84
J. H. Lancaster, labor,	1.25
A. McGreggor, smithwork,	9.55
E. C. Gordon, " " " " " " " " " " " "	1.33
J. E. Dole, coffin, &c.,	5.00
B. E. Woodman, M. D., medical attendance,	8.67
E. Bowley & Co., supplies,	11.05
M. H. Taylor, " " " " " " " " " " " "	16.74
A. Page, " " " " " " " " " " " "	3.23
George N. Austin, " " " " " " " " " " " "	24.45
Richard Taylor, meat,	3.66
Moses D. Rowell, taking care of Mrs. Rowell,	8.00
P. B. Emerson, supplies,	34.64
Wm. R. Little, meat,	9.40
Labor,	106.00
J. C. Ewins, supplies,	13.60
J. S. Whittaker, meat,	17.16
H. W. Vinal, corn,	19.80
Beriah Foster, supplies,	50.65
Joseph Webster, shoe stock,	2.25
J. Q. A. Kelley, pasturing stock,	12.00
Joseph Buxton, digging grave,	1.75
A. B. Gage, support of Nancy Parker,	37.00
Sarah F. Howarth, support of Wm. H. Howarth,	25.00
On account of small pox,	56.45
Supplies furnished by Benjamin Foster,	15.04
" " to John Downing,	5.00

- \$553.09

TOWN OF SALEM,

Cr.

By Cash, for shoats,	\$12.00
Hay and straw,	57.75
Labor off the farm,	10.00
Pork,	5.70
Calves,	30.00
Cheese,	65.00
Butter,	92.00
Lard,	7.49
Turkeys,	7.00
Eggs,	15.04
County money,	368.25
Balance in Overseers' hands, March 4, 1860,	39.27
	<hr/> \$703.50

THE FOLLOWING IS THE NUMBER OF PAUPERS AT THE ALMSHOUSE.

Males,	1
Females,	9
	<hr/> 10

NUMBER OF PAUPERS NOT ON THE FARM.

Males,	2
Females,	4
	<hr/> 6

All of which is respectfully submitted,

BENJAMIN FOSTER,

OVERSEER OF POOR.

APPRAISAL OF PROPERTY AT ALMSHOUSE.

1 yoke oxen, 130.00; 8 cows, 200.00; 1 2 year old heifer 14.00
 one 1 year old heifer, 9.00; one horse, 80.00; three shoats, 36.00;
 one ton meadow hay, 6.00; 11½ tons english hay, 207.00; one-
 and-half ton straw, 15.00; cornfodder, 6.00; 50 bush. corn, 50.00;
 53 bush. oats, 26.50; 30 bush rye, 30.00; 4 1-2 bush. beans, 9.00;
 5 bushel meal, 5.00; 1-2 bbl. flour, 3.50; 75 bushel potatoes,
 30.00. vegetables, 6.00; 4 1-2 bbls. cider, 8.00; 400 lbs. pork,
 50.00; 92 lbs. ham, 11.50; 100 lbs. beef, 5.50; 1 1-2 bbls. apples,
 1.87; soap and cask, 3.20; 177 lbs. cheese, 22.12; 52 lbs. but-
 ter, 13.00; 95 lbs. lard, 7.25; 13 1-2 lbs. candles, 1.89; 15 lbs.
 tallow, 1.45; 5 gals. molases, 1.30; 3 lbs. coffee, 35c., 1 1-2 tea,

67c.; fluid and oil, 40c.; spices, 25c.; 1 lb. tobacco, 25; 3 skeins yarn, 25c.; 3 doz. eggs, 66c.; 4 lbs. soap, 36c.; 2 pairs steel-yards, 60c.; 1 cheese press, 75c.; 1 cheese basket, 1.00; vinegar and cask, 2.50; 4 meat bbls. 2.00; 3 tubs 1.25; casks and boxes 3.00; feed trough, 2.00; 4 kegs, 2.00; 2 baskets, 1.00; 6 pails, 1.00; cheese hoops and tub, 2.00; 40 cheese boards, 2.00; churn, 3.00; 2 brass kettles, 6.00; 2 mirrors, 25c.; 1 clock, 2.00; lamps and candlesticks, 1.25; chests, trunks and drawers, 8.25; 11 yds carpeting, 3.00; trunk and clothing, 7.00; 3 stoves and pipe, 27.00; chairs and tables, 10.00; 10 bedsteads and cords, 23.00; 13 feather beds and ticks, 78.00; 15 pairs sheets, 10.50; 13 pairs of pillow cases, 3.25; quilts and comforters, 15.00; 18 towels, 2.00; ticking, 40cts.; wearing apparel, 120.00; 15 curtains, 2.00; straw ticks, 14.00; 39 pillows, 13.00; 3 blankets, 1.00; 2 tables 50c.; knives, forks and spoons, 1.00; cupboard, 3.00; books, 2.50; safe crib, 11.00; 3 milk-cans, 1.50; firkins, 1.00; leather, 1.50; casks and boxes, 4.00; salt, 75c.; mats, 35c.; medicine, 30c.; 5 baskets, 1.50; 2 trays and mortars, 1.75; wicking, 10c.; lantern, 75c.; lumber, 4.00; 4 1-2 cords of prepared wood, 22.50; 1 ox sled, 1.00; drag, 2.00; ox cart, 9.00; harrow, 3.00; 4 plows, 16.00; lot of old iron, 2.25; 6 hay forks, 2.25; 2 manure forks, 1.00; 5 shovels, 2.25; 4 rakes, 1.00; 1 ox yoke, 2.75; 1 horse rake, 5.00; cart rope, 50c.; clevis and pins, 1.00; 1 horse wagon, 5.00; sleigh and harness, 8.00; 2 grindstones, 1.00; 3 draught chains, 3.00; 2 small chains 50c.; whiffletree and chain, 1.50; 2 iron bars, 1.75; 3 shovels, 75c.; 1 manure hook, 50c.; 1 wheelbarrow, 4.00; 5 axes, 3.00; cultivator, 50c.; scythes and snaths, 3.50; 3 augurs, 30c.; bog hoe, 25c.; 1 hay-rack, 2.00; pickaxe, wrench, 1.00; 2 ladders, 1.00; hay cutter, 4.00; corn cutter and sickle, 60c.; square and planes, 75c.; beetle and wedges, 1.00; shaves and hammer, 80c.; blanket and halter, 2.25; 1 robe, 5.00; garden hoe, 35c.; 3 woodsaws and horses, 1.75; meal bags, 2.00; 4 flat irons, 1.50; 1 trough and spout, 3.00; tin ware, 9.00; crockery, 4.00; spice boxes, 50c.; stone jar, 1.00; bed pan, 75; warming, 75c.; seive, 25c.; 2 wash boards, 33c.; 1 pair hand cuffs, 1.00; set of measures, 92c.; 2 cloths lines, 50c.; enamelled kettle; 22 fowls, 9.00.

\$1567.92

APPRAISAL OF REAL ESTATE.

Owned by Town, and not included in the foregoing, viz:—

Town Farm,	\$4700.00
Wood Land,	350.00
Town House,	1000.00
Personal Property at Town Farm,	1567.92
	<hr/> \$7617.92

THE
ANNUAL REPORT
OF THE
Superintending School Committee,
OF THE
TOWN OF SALEM, N. H.,
FOR THE YEAR ENDING MARCH 12, 1861.

THE Superintending School Committee of the town, in presenting to the public the Report of Schools for the year now closing, has endeavored to give a correct statement of the more important facts respecting them, as obtained from the Teachers, through the Registers, and also of whatever has come under his observation deserving special notice, all of which is respectfully submitted.

DISTRICT NO. 1.

Prudential Committee—Mr. D. N. Russ. Teachers—Summer Term, Miss Hannah J. Bradley; Winter Term, Mr. Laroy Rogers.

The length of the term in Summer was 15 weeks; Wages of Teacher, per month, including board, \$22.00. Whole No. of Scholars, reported 71; Average attendance, 55. Miss Bradley united with ample intelligence the advantage of large experience in teaching. The school was all that under the circumstances could be expected; she says in the Register, "I have had many inconveniences, but have tried to overcome them to the best of my ability."

The length of the Winter term was only 9 weeks. Wages of the Teacher, including board, \$32.00 per month. Whole No. of Scholars, 77; average attendance, 58. •Mr. Rogers, though not deficient in education, failed to get that control of the school so necessary to insure good order. It is a mistake of some young teachers to let the scholars do as they please the first day or first week. Some allowance, however, must be made for those situated as was Mr. Rogers; as *such a school house* will do much towards demoralizing any school. The small number of visitors at the close of the school ought, perhaps, to be taken rather as an indication of reluctance to enter the house, than of indifference to the teacher and scholars.

DISTRICT NO. 2.

Prudential Committee—Mr. Daniel Merrill. Teacher—Summer Term, Miss Sarah R. Wilson.

This school had a long term of 19 weeks, there being a vacation about the middle of it. Teacher's wages, \$13.00 per month. The attendance in all was only 16 scholars, counting a few not belonging to the district. Average only 11. Miss Wilson's youth and inexperience did not prevent success, but connected with prudence, assiduity and energy, may have helped to win that confidence and respect so generally awarded her by both parents and pupils.

DISTRICT NO. 3.

Prudential Committee—Mr. John H. Dunlap. Teacher—Winter Term, Mr. John L. Collins.

This school commenced late and is now in session, to continue in all 9½ weeks. The whole No. of Scholars 20; average 18. Wages of Teacher, \$25.00 per month, including board. Mr. Collins understands his work, having both age and experience, and the school is doing well.

This district has a new, convenient and pleasant school house, 22 x 28 feet, with seats for 40 scholars and side seats for classes. A large new stove leaves no occasion for fear as to the comfort of the scholars in cold weather. The whole cost of the house was about \$500.00. Some other districts in town will do well to go and do likewise.

DISTRICT NO. 4.

Prudential Committee—Mr. William Taylor. Teachers—Summer Term, Miss Annie S. Knight. Winter Term, Miss Julia M. Scott.

The Summer term was 19 weeks in length. Wages of Teacher, \$21.00 per month, board included. Whole No. of Scholars 43. Average atten-

dance 33. Miss Knight has profited much by her attendance at the Teachers' Institutes, and also by previous acquaintance with the duties of instruction. The method used in teaching, and the quiet, orderly government of the school, contributed much towards the gratifying results of the term. The length of the school in Winter was 13 weeks. Wages of Teacher, \$22.00, including board. The attendance in all was 34 scholars, average 23.

The Prudential Committee was quite fortunate in securing Miss Scott as teacher. With 'excellent acquirements, full enough of dignity, considerable experience, and a systematic way of doing things, Miss Scott has also a pretty strong conviction of the importance of good order to render a school pleasant and successful. The closing exercises of the scholars were highly satisfactory to those present.

DISTRICT NO. 5.

Prudential Committee—Mr. F. F. Kimball. Teachers—Summer Term Miss S. Lizzie Sawyer. Winter Term, Mr. William F. Webster.

The length of the school in Summer was 12 weeks. The Teacher's wages per month, \$16.00, including board. There were 20 scholars in attendance, average 13. Miss Sawyer has attended several Teachers' Institutes; she taught in town last year, and her endeavors in this school met with commendable results; of the deportment of the pupils she speaks in the Register with approval. It would be gratifying, she also writes, to receive more frequent visits from parents during the term, and might serve to awaken new interest in their children.

The Winter term was only 10 weeks. Wages of Teacher, including board, \$36.00 per month. Whole No. of Scholars, 30; average about 21. This was Mr. Webster's first school; young enough and educated enough, he is what may be called a wide-awake teacher. Apt for instruction and good at government, he merited and received the grateful esteem of those for whom he labored. Evening schools and classes were held during the term for debating and other exercises.

DISTRICT NO. 6.

Prudential Committee—Mr. Alvah Hall. Teachers—Summer Term, Miss Elizabeth McCurdy. Winter Term, Mr. Warren G. Sanborn.

The school only continued 11 weeks in Summer. Wages of Teacher, including board, \$20.00 per month. Whole No. of Scholars, 56; average 38. This is one of the largest schools in town, and had an excellent teacher this term. In the case of Miss McCurdy, as well as of other teachers, was seen the utility of Teacher's Institutes. In methods of instruction, in discipline and influence over scholars, such persons usually

excel those teachers who have never attended the Institutes. The examination at the close of the term was very creditable to all concerned. The scholars, writes the teacher, have treated me with kindness and respect.

The Winter term was only 8 weeks. Teacher's wages, including board, \$34.00 per month. The attendance in all, 61, average 46. Mr. Sanborn was but little acquainted with the business of teaching, though well disposed and not deficient in education. The school, however, was more than he could well manage. It needs a master as well as an instructor; tact not less than knowledge is essential to success in management of this or any other school.

DISTRICT NO. 7.

Prudential Committee—Mr. Hiram Woodbury. Teachers—Summer Term, Miss Julia M. Scott. Winter Term, Mr. Edward W. Cross.

The length of the school in summer was 9 weeks. Wages of Teacher, including board, \$15.00 per month. Whole No. of Scholars, 37; average 30. Miss Scott taught this school last summer; the expectations of the committee and of friends were fully realized in the results of the present term; thoroughness in teaching, and skill in government are primary traits of a good instructor of youth.

The length of the Winter term was not quite 8 weeks. Wages of Teacher, including board, \$33.50 per month. The attendance was 40 scholars, average 32. Mr. Cross also taught in this district last year, and more than exceeded the present term the expectations of the committee of the town. Indeed, in some respects no school has done better the present winter. The older scholars in particular, have shown unusual interest and diligence in their studies, and deserve commendation also for respectful treatment of their instructor and for good deportment.

DISTRICT NO. 8.

Prudential Committee—Mr. George Silver. Teacher—Summer and Winter Terms, Miss Harriot A. Woodbury.

The Summer term was only 8 weeks. Wages of Teacher per month, including board, \$19.00. Whole No. of Scholars 25, average 21. The length of school in Winter was 11 weeks. Attendance 36 scholars, average 29. Wages of Teacher, \$21.00. Miss Woodbury is an active and faithful teacher, and has experience beyond most of those who have taught in town this year. She had been in this school before, and both in summer and winter has labored for the improvement and happiness of her pupils. Her success affords encouragement for the future, should she continue to teach.

DISTRICT NO. 9.

Prudential Committee—Mr. Charles V. Butler. Teachers—Summer Term, Miss H. Angie Foster. Winter Term, Mr. Charles W. Green.

The Summer term was 12 weeks. Teacher's wages, including board, \$14.00 per month. Whole No. of Scholars 23, average 16. Miss Foster had never taught before and had the trials and experiences of the first school, with some circumstances not the most favorable to success. Amply fitted by education, for, though the youngest, no teacher passed a better examination before the committee; we anticipate for her in future a good reputation, both as a scholar and instructor of youth.

The Winter term was 11 weeks in length. Attendance 22, average 15 scholars. The Teacher's wages, including board, \$26.00 per month. Mr. Green also passed a very good examination; he was inexperienced in teaching, but showed commendable interest and labored for the improvement of the school. The examination at the close was attended only by the Prudential and Town Committee, probably on account of the weather; but in most respects it gave good satisfaction and was creditable to the teacher and scholars.

DISTRICT NO. 10.

Prudential Committee—Mr. William G. Colby. Teacher for Summer and Winter Terms—Miss M. A. Smith.

The length of School in Summer was 12 weeks. Wages of Teacher, including board, \$14.00 per month. The attendance was 24 scholars average nearly 16.

The Winter term was interrupted by the sickness of the teacher, and continued only 6 1-2 weeks. Wages per month, \$20.00, including board. Attendance in all, 18, average about 15.

Miss Smith's success in Summer led to her being engaged to teach for the Winter. The school though small is pleasant, and made very fair proficiency, both in Summer and Winter. The teacher says in the Register, she regrets that ill health compelled her to relinquish her school so suddenly, and in the middle of the term, and suggests as others have done, that parents should visit the school more frequently, thus encouraging both their children and the teacher in their work.

SCHOOL MONEY FOR THE YEAR.

The amount appropriated by the Town,	\$863.51
From the literary fund,	133.92
The railroad tax,	125.60
Total,	\$1 123.03

This was apportioned to the districts, as follows: To District No. 1, \$167.43; to District No. 2, \$64.33; to District No. 3, \$65.71; to District No. 4, \$136.33; to District No. 5, \$109.52; to District No. 6, \$165.16; to District No. 7, \$106.85; to District No. 8, \$102.90; to District No. 9, \$112.25; to District No. 10, \$92.55, —————\$1,123.03

SUMMARY OF ATTENDANCE FOR THE YEAR.

The aggregate or largest number reported in District No. 1, 77, average, 58; in District No. 2, 16 & 11; in District No. 3, 20 & 18; in District No. 4, 43 & 33; in District No. 5, 30 & 21; in District No. 6, 61 & 46; in District No. 7, 40 & 32; in District No. 8, 36 & 29; in District No. 9, 23 & 16; in District No. 10, 24 & 16. Sum of the aggregates or highest attendance, 370 scholars. Sum of averages, 280 scholars.

PUNCTUALITY AND TARDINESS.

In District No. 1, for the summer term, the Register has 100 instances of tardiness, only 15 scholars have no mark against them. For the winter term, the instances of tardiness are 418; only 5 scholars having no tardy mark. District No. 2, gives 56 cases of tardiness, only 5 scholars having no mark. Of District No. 3 we have no record. District No. 4, gives in summer 106 cases of tardiness, and but 6 have no mark, in winter only 1 scholar has no mark. In District No. 5, the register for summer has 75 instances of tardiness, and for the winter, 247. In District No. 6, we have for the summer, 260 instances of tardiness, and 233 dismissals from study in school hours. The teacher says after four or five weeks, absences and dismissals were numerous, leaving some days, only 18 or 20 scholars out of 60 or more. District No. 7, gives in summer 36 cases, boys 37, girls 26.

Five scholars, says the teacher, have had no mark of any kind, have neither been absent, tardy, or dismissed—namely, Laura Burgin, Susan Palmer, Jennie Thom, Ellen Webber, and Emma Webster.

For the winter, there were only 50 instances of tardiness; 23 scholars have no mark, 5 have but one each, 4 have only two each, which places this school above any in town, as to punctuality of attendance. District No. 8 gives 106 cases of tardiness for the summer, and 293 for winter. In District No. 9, we have 100 in summer, and almost as many cases of dismissal; in winter, 58 cases of tardiness. The cases of tardiness in District No. 10, for the summer, number 125; and for the short term in winter, 64.

These facts are respectfully submitted to those interested. We know it is said that some people are born in the afternoon and not in the morn-

ing, and hence are always behind-hand, tardy, late to rise and late to go to bed, late to work and late to meals, late to mill and late to meeting.

But what difference does it make when a child is born, if, so long as he goes to school, parents bring him up or permit him to be always late at school? Fix the habit of tardiness in the character of a boy or girl, and you must change time and tide, and have them wait, or you do but prepare the way for disappointments, troubles, and losses through life.

SCHOOL BOOKS.—The list of text books given in the last year's report, by Rev. E. Scott, is still followed in most of the schools. Others than those recommended are indeed used in some cases, preventing that uniformity so desirable. The only change authorized and carried out, for the benefit of the town, is in Reading Books, by the adoption of Town & Holbrook's Progressive Readers, in place of Sargent's series.

This change was not made without due consideration, and the full conviction that it would be for the advantage of all affected by it. The teachers of the schools in summer were nearly unanimous in their preference of the Progressive series. The County Commissioner expressed a cordial approval of the change. It gives the schools new books, and so more interesting better books and so more useful, and both new and better books at about one half or less than half the usual prices of Sargent's Series. From a circular of the Publishers lately issued, the following extract is taken.

"During the three years past over 3,700 cities and towns have been supplied with this series and nearly *every pupil* attending the schools furnished with books at a price much less than the original cost of manufacture."

How much of a money speculation there is in the introduction of these Readers into our schools on this plan, any man who will examine a moment, can easily see. Moreover it is desirable to have the *best* books for our schools that can be obtained. Progress is characteristic of the age, and not less in science than in art and in education as well as agriculture.

The list of Text Books as now reported,—the Bible, Progressive series by Town and Holbrook, Webster's Spelling Book, Emerson's, Colburn's, Eaton's and Greenleaf's Arithmetics, Well's Grammar, Mitchell's and Colton and Fitch's Geography, Cutter's Physiology, Johnston's Philosophy, Goodrich's History, Greenleaf's Algebra.

THE REQUISITES FOR A GOOD SCHOOL.

After the very elaborate and practical treatment of the general subject in respect to the schools of this Town by the Superintending Committee last year, little more need be said. Let me however, remind all concern-

ed of a few things essentially requisite for a good school, such a school as all would approve.

I. A convenient and pleasant school house well provided with means for warming and ventilation, also with blackboards, maps and other apparatus for illustrating the studies pursued.

II. Let there be an intelligent man chosen in each district as Prudential Committee, to engage a teacher for the school and see that all things necessary for the benefit of teacher and scholars are promptly furnished.

III. Let the teacher be qualified for and devoted to his work, a person interested in children, and conscious of the high position held as an instructor of youth.

IV. Especially necessary for a good school are scholars who love to study and are attentive and obedient to the requirements of the teacher being both punctual and constant in attendance.

V. Yet after all that may be said, let it not be forgotten that *parents* are not only most *deeply interested* in the *improvement* of our schools, but they can and do greatly promote or prevent the same as they watch over and cherish and sustain, or disregard, and neglect them. Let parents co-operate with the committees of the districts and town; let them make the acquaintance of teachers, showing confidence and kindness; let them charge their children to be studious and obedient, and see that they regularly attend the school; also let them frequently visit and show personal interest in both teacher and scholars, and there will certainly be a good school.

VI. Finally, let there be no *want of money*, but full, ample appropriations to each district, according as the population or circumstances may demand.

JOHN LAWRENCE,

PRUDENTIAL COMMITTEE.